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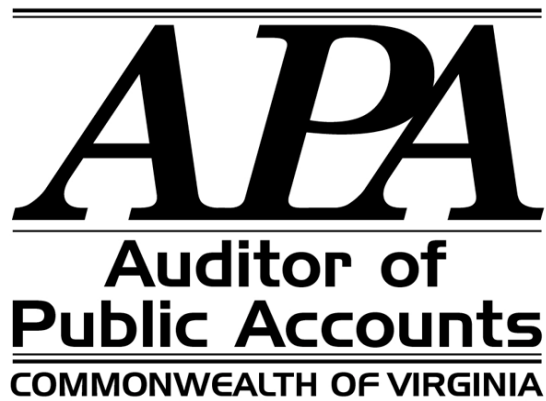
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PRESENTATION

Joint Subcommittee Studying Operations of Circuit Court Clerks' Offices



October 11, 2005

Auditor of Public Accounts

A constitutional officer elected by the General Assembly for a four year term.

Code of Virginia, primarily Section 30-133, defines duties and responsibilities

1. Audit all the accounts of every state department, officer, board, commission, institution or other agency handling any state funds
2. Determine that state agencies are providing and reporting appropriate information on financial and performance measures, and the Auditor shall review the accuracy of the management systems used to accumulate and report the results

Auditor of Public Accounts

3. Prepare, by November 1, a summary of the results of all of the audits and other oversight responsibilities performed for the most recently ended fiscal year.
4. Within normal oversight responsibilities, the Auditor of Public Accounts shall incorporate into his audit procedures and processes a review process to ensure that the Commonwealth's payments are consistent with the Personal Property Tax Relief Act.
5. Conduct special audits when requested by the Governor or State Comptroller.
6. Shall furnish requested information and provide technical assistance upon any matter requested by a member of the General Assembly.
7. Conduct the audit of federal funds in accordance with the Single Audit Act.

Auditor of Public Accounts

8. Compile and maintain on an Internet website a searchable database providing certain state expenditure, revenue, and demographic information as described in the Code Section.
9. Certify that institutions of higher education have met the management standards for decentralization
10. Receive, with the State Police, reports from state agencies, courts, and local constitutional officers of certain fraudulent transactions and investigate accordingly

Auditor of Public Accounts

Local Government Duties

11. Audit local governments who do not get an annual audit.
12. Prepare and publish annually a comparative report of local government revenues, expenditures and other data.
13. Prepare and publish audit specifications for use by certified public accountants audits of local governments.
14. Audit all accounts and records of every city and county official and agency in the Commonwealth handling state funds.

Court and Local Government Accounting Records

- **Operating Expenses**
 - Payroll, office expenses and other costs are paid by the local governments Finance or Treasurer's Office, except for 33 offices.
 - All expenses of the Office are subject to both budget and appropriation by the Governing Body and review and approval by the Compensation Board.
 - These constraints also apply to the Technology Trust Fund and other grants.
 - All of these expenses are part of the local government audit.

Court Accounting Records

- Court Transactions
 - All offices, except Fairfax County, use the Supreme Court accounting system.
 - The General Assembly mandated the system's use.
 - None of these transactions go through the local government's accounting system and are therefore not subject to audit by the local government auditors.

Revenues Collected by Clerks

	<u>2003</u>	<u>2004</u>	<u>2005</u>
State revenues	\$450,264,630	\$529,237,370	\$802,269,241
Locality revenues	157,603,528	188,829,108	276,635,185
Clerk's fees	<u>81,504,375</u>	<u>88,500,866</u>	<u>93,687,483</u>
Total Revenue	<u>\$ 689,372,533</u>	<u>\$ 806,567,344</u>	<u>\$1,172,591,909</u>

Funds Held by Clerks

The Clerks hold funds for others and monies pending disbursement from bonds and other Court matters.

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Fund Held	\$ <u>120,609,460</u>	\$ <u>127,822,501</u>	\$ <u>131,236,452</u>

Audit Approach

- **Risk Based Audits**

Individual Risk Assessment

Assess Risk as High or Low

Perform Testwork Appropriate to Risk

Court Audit Process

- Develop and Maintain an Audit Program
 - Annually updated for changes in the law
 - Changes in the Supreme Court Automated System
- Set Scope of Audit considering
 - Internal Controls
 - Automation of Records
 - Experience and Knowledge of the Staff

Court Audit Process

- Obtain information and execute program
- Provide Clerk with any findings or comments.
- Receive Clerk's comments and consider during the issuance of audit report.
- Issue Draft Audit Report to Clerk and hold exit conference.
- Issue Audit Report with Clerk's comments.

Types of Audit Findings

- Reportable internal control matters that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.
- Noncompliance with a statute, where the financial portion was properly handled, but the law requires the filing or posting of certain information.
- In our opinion, noncompliance does not normally cause an action that would prevent a Clerk from receiving a raise.

Summary of Audits

The Table is a summary of the audits conducted over the last three years with internal control findings that could lead to the loss of revenue:

<u>Fiscal</u> <u>Year</u>	<u>Audits</u> <u>Conducted</u>	<u>Audit with</u> <u>Findings</u>	<u>Audits with</u> <u>Repeated</u> <u>Findings</u>
2005	102	18	14
2004	97	30	16
2003	115	32	15

Audit Outcomes

If the audit has findings, who can make the Clerk change without legal action?

No one

Outstanding Issues

- What is the Clerk and Court's responsibility for collecting fines and costs before they go delinquent?
- If Clerk is short of staff, what statutes, rules or regulations does the Clerk not follow?
- Who does provide oversight of the Clerk's operations?

Changing the Audit

- Does the Supreme Court want to give outside audit firms access to their system?
- Can the Clerks provide the local government auditors the information to do the audit?
- Who will pay for the additional audit costs and potential new accounting systems?
- Considering the nature of the accounts and internal controls, would the local government's auditors provide the appropriate review of these courts?
- If there are significant weaknesses, who has the authority to make changes?

APPENDIX A



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 31, 2005

The Honorable Tina E. Sinnen
Clerk of the Circuit Court
City of Virginia Beach

City Council
City of Virginia Beach

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the City of Virginia Beach for the period January 1, 2004 through December 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Our audit was more limited than would be necessary to provide assurance on internal controls or to provide an opinion on overall compliance with laws and regulations. Because of inherent limitations in internal controls, errors, irregularities, or noncompliance may nevertheless occur and not be detected. Also, projecting the evaluation of internal controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions or that the effectiveness of the design and operation of controls may deteriorate.

We noted no matters involving internal control and its operation that we consider to be reportable conditions. A reportable condition involves a matter coming to our attention relating to a deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

The Honorable Tina E. Sinnen
City Council
City of Virginia Beach
January 31, 2005

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Thomas S. Shadrick, Chief Judge
James K. Spore, City Manager
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

**REPORT ON
CLERK OF THE CIRCUIT COURT
of the
COUNTY OF CAROLINE, VIRGINIA
RAY S. CAMPBELL, JR.**

**FOR THE PERIOD
APRIL 1, 2004 THROUGH MARCH 31, 2005**

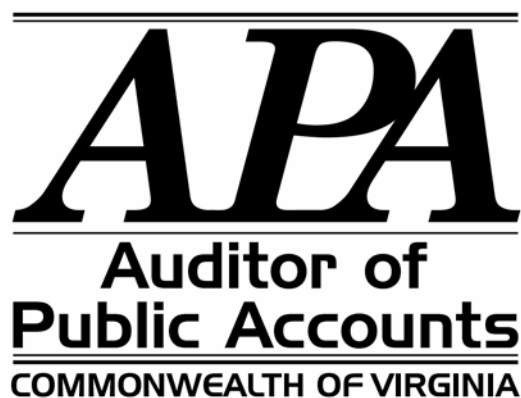


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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

June 29, 2005

The Honorable Ray S. Campbell, Jr.
Clerk of the Circuit Court
County of Caroline

Board of Supervisors
County of Caroline

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Caroline for the period April 1, 2004 through March 31, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Our audit was more limited than would be necessary to provide assurance on internal controls or to provide an opinion on overall compliance with laws and regulations. Because of inherent limitations in internal controls, errors, irregularities, or noncompliance may nevertheless occur and not be detected. Also, projecting the evaluation of internal controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions or that the effectiveness of the design and operation of controls may deteriorate.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system.

However we noted certain matters involving internal control and its operation that we consider to be reportable conditions. A reportable condition involves a matter coming to our attention relating to a deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability. The reportable conditions

are discussed in the section titled “Internal Control and Compliance Findings and Auditor’s Recommendations.”

We do not believe these conditions are material weaknesses. A material weakness is a significant deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability and go undetected.

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance that are required to be reported. These instances of noncompliance are discussed in the section entitled “Internal Control and Compliance Findings and Auditor Recommendations.”

We discussed these comments with the Clerk on June 29, 2005 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Horace A. Revercombe, III, Chief Judge
 Percy C. Ashcraft, County Administrator
 Bruce Haynes, Executive Secretary
 Compensation Board
 Paul Delosh, Director of Technical Assistance
 Supreme Court of Virginia
 Martin Watts, Court Analyst
 Supreme Court of Virginia
 Director, Admin and Public Records
 Department of Accounts

INTERNAL CONTROL AND COMPLIANCE FINDINGS AND AUDITOR'S RECOMMENDATIONS

The following findings are reportable internal control matters that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The Clerk's response and written corrective action plan to remediate these findings are included as an enclosure to this report.

Properly Assess Costs on Criminal Cases

As noted in previous audit reports, court staff do not always assess costs on criminal cases correctly. Specifically, in 14 of 30 cases tested, court staff failed to assess the jail processing fee when defendants' sentences included jail time as required by Section 15.2-1613.1 of the Code of Virginia and local ordinance. We also found where staff again failed to properly assess the DNA Analysis Fee when required by the Code of Virginia. Also, once again we found where court staff assessed a separate courthouse maintenance fee in fixed-fee cases even though the maintenance fee is already included as part of the fixed fees. Finally, we found in one case where staff failed to properly assess the tried-in-absence fee when a defendant failed to show for court.

Failing to properly assess all court fees when required can result in lost revenue for both the Commonwealth and the locality. Also, when staff assess a separate courthouse maintenance fee in fixed-fee cases, defendants pay more in costs than they should. The Clerk should ensure that staff responsible for assessing court costs and fees have the proper training so that they assess all court fees in accordance with the Code of Virginia and local ordinance. Also, the Clerk should make sure staff use current fee schedules when assessing court costs.

Properly Monitor Automated System Reports

The Clerk does not properly monitor the automated system Unmatched Case Report monthly. We found that court staff failed to record eleven criminal cases in the financial system for up to one year. The Financial Management Systems User's Guide requires courts to run the unmatched case report at least once a month and establishes guidelines for monitoring the report. Not recording the cases in the financial management system resulted in the potential loss of revenue totaling more than \$1,900. The Clerk should ensure staff monitor the system reports monthly to promptly identify cases not recorded in the financial system.

Strengthen Accounts Receivable Procedures

As noted in our previous audit report, the Clerk needs to strengthen procedures for managing the court's accounts receivable. Specifically, we found that the Chief Deputy erred when calculating the due dates for the payment of individual accounts receivable in 13 of 40 cases tested. Errors ranged from 15 days to 19 years. Further, the Chief Deputy did not accurately record due date changes in the automated system. Section 19.2-354 of the Code of Virginia requires that absent a court order or a signed payment agreement, court fines and costs are payable immediately upon sentencing. All payment due dates must correspond to these criteria.

Failing to properly calculate due dates hinders or delays the collection of fines and costs. The Clerk should ensure court staff receive sufficient training to accurately set payment due dates and to document due date changes in the automated system.

The following is an instance of noncompliance with applicable laws and regulations that is required to be reported.

Properly Monitor Civil Cases

As noted in our previous audit report, the Clerk does not properly monitor inactive civil cases. The Code of Virginia establishes guidelines for removing inactive civil cases from the court's docket after one, two, and three years of inactivity. Although the Clerk has made some progress in this area, we noted that the court's docket still lists more than 460 civil cases dating back as far as 1984. The Clerk should immediately identify inactive civil cases, petition the court to remove them from the docket, and refund any bonds.

CLERK'S OFFICE CAROLINE COUNTY

BOWLING GREEN, VIRGINIA 22427
TELEPHONE 804-633-5800

July 20, 2005

Commonwealth of Virginia
Auditor of Public Accounts
Mr. Walter J. Kucharski
P.O. Box 1295
Richmond, VA 23218

Dear Mr. Kucharski:

The current audit report indicates this office has not achieved all goals listed in the corrective action plan written in 2004. Our corrective actions over the past twelve months have resulted in a significant improvement in the area of bookkeeping. The part of the previous plan to correct the area of Case Management has fallen short of expectations. Some confusion continues in the area of accounts receivable and assessment & docketing of fines and costs for court cases.

The following points in regard to Case Management were included in the 2004 corrective action plan:

- * A policy of re-training for employees.
- ** Case Management issues in regard to:
 - (a) Accounts receivables: Defendant to receive notice in Court on court date
 - (b) The DNA fee is now assessed on felony cases.
- *** The Clerk is taking a more active role in monitoring C.M.S. operations.
 - = Cases with no action for a prolonged period of time will now be placed on the Court's docket.

The current audit findings include:

- A. Non-assessment of Court appointed counsel fees under county code # 217
- B. Untimely set-up of accounts receivable in F.M.S.
- C. Untimely docketing of judgments on criminal fines & costs
- D. Over-assessment of costs on intestate qualifications
- E. Non-use of CR 32 Report (Unmatched caseload) in C.M.S.
- F. Wrongful assessment of fees on criminal cases
 - 1. Jail commitment fee (\$ 25.00) (shortage)
 - 2. Courthouse Maintenance fee (overage)

RECEIVED

JUL 21 2005

- 3. D.N.A. fee (shortage)
- 4. Tried in Absence Fee (shortage)
- G. Mis-calculation of due dates on fines & costs
- H. Improperly monitoring of inactive civil cases

CORRECTIVE ACTION PLAN 2005

I. Corrective Actions will include:

- A. Program of training and re-training for office
 - 1. Chief Deputy (Mrs. Morton) will be re-trained on criminal matters and C.M.S.
 - a. Supreme Court - Martin Watts
 - b. Hanover Circuit Court, if necessary
 - 2. Second deputy (Mrs. Whitmer) will be trained as assistant in criminal matters
 - a. Supreme Court - Martin Watts
 - b. Hanover Circuit Court, if necessary
 - 3. Third deputy (Mrs. Beasley) will be assigned to criminal unit and receive training
 - a. Chief Deputy & assistant
 - b. Hanover Circuit Court, if necessary
 - 4. Clerk will re-train on C.M.S.
 - a. Supreme Court - Martin Watts
 - b. Review C.M.S. Manual
- B. Establish Office Divisions
 - 1. Common Law & Criminal Section
 - a. Chief Deputy, Mrs. Morton
 - b. Assistant Deputy, Mrs. Whitmer
 - c. Assistant Deputy, Mrs. Beasley
 - 2. Chancery & Probate Section
 - a. Mrs. Whitmer, section head
 - (1) train others on chancery
 - (2) train on probate
 - b. Mrs. Minarchi
 - (1) train on chancery & probate
 - (2) will assess fees but do no collections
 - c. Mrs. Popowicz
 - (1) train on chancery & probate
 - (2) fee collection
 - d. Clerk will train on probate
- C. Unit functions
 - 1. Common Law & Criminal Section
 - a. Establish accounts receivable in F.M.S.
 - b. Docket judgment in favor of the Commonwealth or County of Caroline for local fines & costs
 - c. Assess fees, especially
 - (1) Tried in Absence Fee for District Court
 - (2) D.N.A. fee
 - (3) Jail fee
 - d. Calculate due dates

- e. Audit & review by Clerk
 - (1) Use of CR 32 (Unmatched case report)
 - (2) Use of docket on ended criminal cases to insure timely set-up & docketing of ended cases
- 2. Chancery & Probate
 - a. Establish Probate guidelines
 - b. Probate System does not properly assess fees
 - Link Probate Delivery System to other computers
- D. Joint task force for inactive case removal
 - 1. Create joint task force
 - a. Member from Common Law & Criminal Section
 - b. Member from Chancery & Probate Section
 - 2. Dedicate more time to removal of cases with no activity in over 3 years
 - 3. Copies of order of removal to parties and counsel
 - 4. Require Notice of reinstatement
 - 5. Document by Praecipe or other means any case upon which notice has been given and parties wish to remain on docket

This office immediately took corrective action in regard to assessment of Court appointed counsel fees to the locality on criminal cases for violations of the local code. These cases are now identified and court appointed counsel will be informed to notice the Clerk that request for payment is to be forwarded to the locality. Additionally, a guideline worksheet for qualification on estates of intestate individuals has been written and distributed to the probate staff. The CR 032 report has been requested and will be a regularly scheduled request at least monthly.

In conclusion, as of this date, we have received additional training from Martin Watts. Mr. Watts met with the Clerk, Chief Deputy and the Section Chief for Chancery and provided additional insight into assessment of costs. Additional problems with the computer hardware may have resulted in this office not having received proper guidance in regard to set-up and using the multi-task printer. This problem should be corrected shortly since instructions have been requested to enable us to print the normal office reports as well as the Notice to Pay (DC-225). Office staff has received instruction on requesting Abstract of Judgments and Judgment Release forms from F.M.S. and these will be used in the future to docket and release fines and costs for the Commonwealth and the locality. More diligence is required to insure that upon conviction, all defendants must report to the Clerk's Office to receive a Notice to pay. We have received conflicting instructions in regard to assessment of costs in criminal cases. The General

District Court and Juvenile & Domestic Relations Court assess costs pursuant to Title 16 of the Code. The Circuit Court assesses costs pursuant to Section 17.1-275. While Title 16 allows a Tried in Absence fee and disallows costs on multiple cases bearing the same date of offense, Section 17.1-275 disallows a Tried in Absence fee and allows costs to be assessed upon a per charge basis. In the future, staff in this office has been instructed to collect costs as assessed on the warrant in the lower courts and to assess costs in this Court pursuant to Title 17. The exception to this is the Jail Processing fee assessed in the lower courts will not be collected if the defendant has noted an appeal prior to commitment.

Our local ordinance precludes the collection of the processing fee until the defendant is convicted and physically transported to the jail.

Yours truly,

A handwritten signature in cursive script, reading "Ray S. Campbell, Jr.", written in dark ink.

Ray S. Campbell, Jr., Clerk

APPENDIX B

Auditor of Public Accounts
2006 Circuit Court Audit Program

AUDIT OBJECTIVES

1. The clerk has developed and maintains adequate control and security over the automated system, cash assets, and related bookkeeping records. (Access Security)
2. Cash balances recorded on FMS are actually on deposit or on hand at the audit date. (Banking)
3. Collections of the court were properly receipted, recorded, classified and deposited promptly. (Criminal and Traffic, Daily Collections, Wills and Administrations, Deeds, Civil)
4. All manual activity is reflected in the automated system. (Manual Receipts)
5. Disbursements were properly supported and recorded, and remittances were made on a timely basis as required by the State Treasurer. (Disbursements, Liabilities)
6. Fines, costs, and interest were properly assessed, receipted and recorded and the clerk has adequate procedures for establishing, maintaining, monitoring and reporting unpaid fines, costs, and restitution. (Accounts Receivable, Criminal and Traffic)
7. Liabilities of the court were properly described, classified, and maintained as of the audit date. (Liabilities)
8. Journal vouchers were properly prepared, coded, and approved. (Journal Vouchers)
9. Taxes and fees for civil matters were properly assessed, receipted, and recorded. (Civil)
10. Clerk Fees, if applicable, are substantiated. (Clerk fees)
11. The clerk maintains proper records for moneys held pursuant to **Section 8.01-600** of the Code of Virginia and filed an accurate Annual Report with the court by October 1st (Trust Funds)
12. Taxes and fees on deeds and contracts were properly assessed, receipted, and recorded. (Deeds)
13. Taxes and fees on wills and administrations were properly assessed, receipted and recorded. (Wills and Administrations)

AUDIT PROCEDURES

GENERAL

Document the Excel Workbook Name: (work in the program will be referenced using the worksheet name). Excel Workbook must contain cover sheet with reviewer(s)'s signature and date.

Workbook name:

1. Determine and document the audit period. Confirm that the audit covers at least a 12-month period.
2. Review the prior period audit report and working papers.

3. Document follow up on all management points, exit memo items and prior year's *Notes to Next Year's Auditors*. This follow-up requires the auditor to perform sufficient testwork, either substantive or analytical, to ensure that corrective action has been taken. Cross reference any applicable testwork within the program or workbook. For written (report) management points, copy and paste the audit report's version in "Description of Point".
4. A. For account series 1XX thru 5XX, tie the APA Retrieval [D100-General Ledger Summary](#) to the court's BR-29 or BR12.
- B. Review all 4XX accounts except for account #411 for propriety and determine reasonableness of ending balances.
- C. Document and investigate any non 4XX accounts for unusual ending balances, activity or non-activity, to include identifying any new account codes.
5. Complete the court's Individual Risk Assessment (IRA) based on an interview with the clerk or other designated person. NOTE: If a module was tested at LOW risk for the past two consecutive audit cycles, the auditor must evaluate the need to test at HIGH risk in the current audit cycle. Auditors should utilize the IRA Database and IRA Database Instructions.doc to pull the necessary data to determine risk. Auditors should reference the data retrieved from the IRA Database to determine which modules should be evaluated for "forced" HIGH risk. The auditor should rank these modules based on a predetermined RANKING ORDER and select the first 4 modules to force a HIGH risk assessment. For any remaining modules, the auditor should complete the IRA questionnaire as usual and make the appropriate risk assessment. (Include the IRA database information in the Excel Workbook for informational purposes.) NOTE: If the court has less than two full-time employees, or had multiple written/verbal findings in the previous audit, the audit should be assessed at HIGH and no IRA is required. Include the IRA database information in the Excel Workbook for informational purposes.)
6. Gain and document an understanding of the court's general control environment by answering the following questions as applicable:
 - A. The length of time the Clerk has been in position.
 - B. The number of employees in court, full and part time. Note: If less than two full time employees, the audit is assessed at HIGH and no IRA is required.
 - C. All employees take annual leave/vacation, preferably more than one day.
 - D. Access to the safe during/after hours
 - Is it always locked?
 - Are employees with access appropriate?
 - E. Access to the office after hours/weekends.
 - How often is it accessed?
 - Are the individuals who access the building appropriate?
 - Do the individuals have access to the safe or system?
 - Is there a written or electronic record kept of entry into the office after hours/weekends?
 - F. Procedures for screening job applicants with potential access to cash or other easily misappropriated assets.
 - Is a criminal background check done?
 - Are references checked?
 - G. Attendance at training sessions or informational meetings.
 - Does someone from the court always attend?

- If no one attends, does the court make an effort to get the information presented?
 - H. Frequency of court staff meetings.
 - Is everyone required to attend?
 - I. Operational manuals are updated and current.
 - How are the court's manuals accessible to employees?
 - J. Deletion capability.
 - Are the individuals appropriate?
 - K. Security and procedures for mail payments
 - L. Computer interfaces.
 - M. Cash collections points.
 - N. Internet web site address and information available at the site.
 - O. Name of bank(s) used by court and bank status (i.e. qualified bank depository?)
 - P. Clerk's notification to their selected bank(s) that the court's funds are public deposits.
 - Q. Clerk's expenses applicable to this court and the policies for recording such expenses.
 - R. Receipt of special project or grant monies.
 - S. Automated systems other than FMS/CMS. Include brief description of the system's function and court's back up procedures. If the court uses the SCV's records indexing system what are the back up procedures for scanned documents.
 - T. A brief description of the court's procedures for securing blank checks (if preprinted) and method of signature (i.e. digital or manual).
 - U. Court's use of e-filing for certificates of satisfaction.
 - V. The clerk's procedures for accepting and/or handling blank checks.
7. As a group, all auditors assigned to the audit discuss the effect of the above responses (Step 6) and the responses on the IRA (if completed) on internal control and fraud risk. If only one auditor is assigned, evaluate the responses obtained. In either case, explain and document your conclusion below.
 8. Calculate materiality levels using Materiality Model - Courts.xls for the planning and individually significant items. Document calculations in the Excel workbook. Note: Individually significant item amounts of less than \$100 would not normally be tested.
 9. Identify all material account codes by applying the planning materiality estimate to the D100 receipts figures (NOTE: If receipt figures are not available, journal voucher figures should be used.). Determine and document where each material account will be tested.
 10. Observe the court's vault and office area, noting whether any monies (including petty cash, stamps, party funds etc.) are kept anywhere other than the register or security area and whether there are any non-deposited, un-recorded items on hand in the cash drawers, safe, file cabinets, etc. In addition, inquire as to the physical security of the court's evidence vault (i.e. any cash present, nature of the cash).
 11. Perform an Account Code Fluctuation using the **D102-Revenue Fluctuation Analysis** and the calculated Individually Significant Item materiality level as follows (Note: Individually significant item amounts of less than \$100 would not normally be tested:

For overall low risk courts:

- Fluctuate each individual account code (i.e. 109, 110, etc.) using materiality **AND** 10%. Using auditor judgment, determine if an explanation is needed for any material dollar variances that do not meet 10% criteria.

For overall high risk courts:

- Fluctuate total for account series (i.e. 1XX, 2XX, etc.) using materiality and 10%. Using auditor judgment, determine if an explanation is needed for any material dollar variances that do not meet 10% criteria.

However, if the overall risk is HIGH but the LIABILITIES module is assessed at low, you must fluctuate each individual account within the 4XX and 5XX series.

Document the effect that answers to unusual items noted above will have on audit procedures. Include any other circumstances unique to this court. Discuss with Manager/Director and document any modifications made to the program, individual steps or attributes – including Manager/Director’s approval.

RECONCILIATION

BANKING

1. Review the bank statement and the reconciliation for the month ending the audit period. Perform the following:
 - A. Verify the mathematical accuracy of the reconciliation.
 - B. Document and agree the “Adjusted Balance per Bank”, the “Adjusted Checkbook Balance” and the “System Balance” to supporting documentation and verify that all agree when the reconciliation is completed (A=B=C).
 - C. Trace all deposits in transit to the subsequent bank statement. Explain any deposits that took an unreasonable amount of time to be validated by the bank.
 - D. Determine the propriety of all reconciling items. Explain any delay in the resolution of these reconciling items.
 - E. Determine whether the bank account was reconciled promptly.
 - F. Determine whether the bank reconciliation was reviewed and approved by an appropriate supervisory person, if not the clerk.
2. Review three other bank reconciliations, including the most recent, and review reasonableness.
3. Determine if the clerk has any funds invested other than those in account #511. Select a sample of these other accounts from the BR08 for the audit period end date and trace to the applicable bank statement. Determine if the clerk is properly using the 9XX accounts in the general ledger to identify the invested funds.

SYSTEM ACCESS

ACCESS SECURITY (Complete in odd-year audit cycles. Complete in even-year audit cycles if issues noted in prior year MP.)

Perform a CAIS access review.

1. Determine and document whether the clerk periodically reviews the user access report.
2. Using the most recent clerk and cashier ID reports and access report available, determine whether user access levels (excluding CMS inquiry levels 4, 5 and 6) are appropriate. Consider and document the following for all users except those with CMS inquiry levels 4, 5 and 6:
 - A. User’s position and responsibilities (excluding CMS inquiry levels 4, 5 and 6) (including court employees and users such as other courts, commonwealth’s attorneys, judges, etc.)
 - B. Active use of access (see D700-Listing of Clerk ID% by Transaction).

- C. User is not a terminated employee.
- D. Determine and document if appropriate level of access was granted to any new employees (through date of audit testwork).

ACQUIRE/PROVIDE ITEMS (Revenue Sources)

DEEDS (Complete in even-year audit cycles. Complete in odd-year audit cycles if exceptions noted in prior year MP.)

SAMPLE SIZE: 10. If exceptions are noted in the original sample of 10 then use auditor judgment to determine if additional testwork is necessary. All attributes must be tested if testwork is expanded.

Using the sample of deeds, test each deed and determine whether:

- A. Instrument recorded is not taxable or is exempt from taxes (i.e. **Section 58.1-811, Code of Virginia**).
- B. State taxes have been properly assessed and collected based on the consideration paid of the property conveyed. (**Section 58.1-801, Code of Virginia** and, if applicable, **Section 58.1-817** of the **Code of Virginia** - for the \$1 Virginia Outdoors Foundation easement fee).
- C. Local taxes (where applicable) have been properly assessed and collected in an amount equal to one-third of the amount of state recordation tax. (**Section 58.1-814, Code of Virginia**).
- D. Additional tax has been properly assessed and collected on deeds of conveyance based on consideration. (**Section 58.1-802, Code of Virginia**).
 - 1. One half of taxes collected were paid to the State.
 - 2. One-half of taxes collected were paid to the Treasurer of the locality.
- E. Clerk's fees for recording, indexing, and plat fees were properly charged and collected (**Section 17.1-275A(2), Code of Virginia**).
- F. Fees for transferring land to one person or persons before charged to another were properly assessed and collected (**Section 58.1-3314(3), Code of Virginia**).

If this court uses a separate financial system to receipt taxes and fees on Deeds:

- G. Determine that the assessment was properly reported in FMS.

WILLS AND ADMINISTRATIONS (Complete in odd-year audit cycles unless prior year MP (issued or verbal). Inventory follow-ups from prior year must still be done.)

SAMPLE SIZE: 10. If exceptions are noted in the original sample of 10 then use auditor judgment to determine if additional test work is necessary. All attributes must be tested if test work is expanded.

Using the sample, test each instrument to determine whether:

- A. State tax was assessed and collected based on the value of the estate (**Section 58.1-1712, Code of Virginia** and, if applicable, **Section 58.1-187** of the **Code of Virginia** - for the \$1 Virginia Outdoors Foundation easement fee).
- B. Local tax (where applicable) was assessed and collected based on the value of the estate (**Section 58.1-1718, Code of Virginia**).

Clerk's fees were assessed and collected:

- C. For recording and indexing in the Will Book based on the number of pages recorded (**Section 17.1-275A (2), Code of Virginia**).
- D. For appointing and qualifying any personal representative, committee or other fiduciary (**Section 17.1-275A (3), Code of Virginia**). No one shall be permitted to qualify and act as an executor or

administrator until the tax imposed by **Section 58.1-1712** has been paid. (**Section 58.1-1715**). Ensure that fees were receipted at the time of qualification, not after.

- E. For transferring land to one person or persons before charged to the decedent (**Section 58.1-3314(3), Code of Virginia**).
- F. Determine if a final inventory was required: If so, review the inventory and determine if additional probate tax is due. (No additional tax is payable if the amount is less than \$25.) (**NOTE**: If final inventory is required, yet not filed as of field work date, add these cases to the notes to next year's auditors for follow up in the subsequent audit.)

If this court uses a separate financial system to receipt taxes and fees on Wills:

- G. Determine that the assessment was properly reported in FMS.

CIVIL (Complete in odd-year audit cycles only - unless prior year MP (written or verbal.)

Judgmentally select 10 cases (5 law and 5 chancery) from the **E202-Random Sample of Civil Cases** and determine whether:

- A. State taxes and fees were properly assessed and collected as required by the Code of Virginia - Section 58.1-1727 through 1729.
- B. Clerk's fees were properly assessed and collected as required by the Code of Virginia - Sections 17.1-275A.13 and 13a.
- C. Specific fund and local fees were properly assessed and collected.
 - Sheriff fee (account 206)(**Section 17.1-272**)
 - Legal Aid Services fee (account 123)(**Section 17.1-278**)
 - Law Library fee (account 219)(**Section 42.1-70** and local ordinance)
 - Court House Maintenance fee (account 229)(**Sections 17.1-281; 17.1-275B** and local ordinance)
 - Tech Trust Fund (account 106) (**Section 17.1-279**)
 - Any additional local ordinances for this locality.

TRUST FUNDS – HIGH RISK

1. Document and determine the following:
 - A. The Trust Fund Order Book includes the most recent Annual Report to the court. (Code of Virginia Section 8.01-600(G) and 17.1-125). Also consider reviewing trust fund order book for confidential information such as social security numbers. Some of this information is only to be used for financial management and reporting purposes and should not be disclosed in public records. (See Code of Virginia **Section 8.01-600 (B)** effective 7/1/02)
 - B. The clerk filed an Annual Report with the court by the Oct 1st deadline. (Code of Virginia Section 8.01-600 (G))
2. Review the clerk's Annual Trust Fund Report and perform the following:
 - A. Agree the Annual Report balance to the FMS 9XX and the 511 account balance. Determine whether the clerk is properly using the 9XX series of FMS accounts to sufficiently identify bank accounts. Explain any negative ending balances in any of the 9XX series accounts.
 - B. Agree Annual Report ending balance to applicable bank statement balance(s). If this does not agree then judgmentally select a sample of individual accounts from the Annual Report (not to exceed 20) and agree the system balance to the bank balance.

- C. Determine whether the Annual Report conforms to the Code of Virginia Section 8.01-600 (G) requirements.
- D. Scan for inactivity in individual accounts - specifically a lack of interest postings.
- 3. Select a sample of 5 new orders for funds to be deposited from the **D701-Account Code 511 Transactions**. Determine whether:
 - A. The receipt contained all pertinent information.
 - B. The receipt amount agreed to court order and the court order is included in the Trust Fund Order Book (hardcopy or electronic).
 - C. Appropriate clerks fees were deducted.
 - D. Funds were invested within 60 days of receipt. (Code of Virginia Section 8.01-600 (F))
- 4. Select a sample of 5 interest posting Journal Vouchers from the **D701-Account Code 511 Transactions**. Determine whether:
 - A. The JV was supported by proper documentation (bank statement, interest notification or other official bank documentation).
 - B. Interest was posted promptly.
 - C. The correct amount of interest was posted to the account. (*If the clerk consolidates funds, recalculate the interest allocation.*)
 - D. If the clerk assesses clerk's fees, appropriate fees were deducted.
 - E. Determine if the clerk is justified in holding the account and if the account is being held pursuant to **Section 8.01-600** of the Code of Virginia.
- 5. Select a sample of 5 disbursements from the **D701-Account Code 511 Transactions**. Determine whether:
 - A. The disbursement agrees to the court Order
 - B. The check was posted to the proper subsidiary trust fund account
 - C. Appropriate clerk's fees were deducted
 - D. Deducted fees agree to the JV recording the deduction
 - E. Funds were paid out within 60 days of the court order (Code of Virginia Section 8.01-600 (F)).
 - F. Disbursement was recorded promptly in FMS.
- 6. Judgmentally select a sample of five accounts to agree the ending balance per the BR08 report for the audit period end date to the applicable bank statement balance.

NOTE: If the Court has contracted with a financial institution to act as their general receiver since last audit, then document the new financial institution including contact name and address here along with the effective date and contact the court audit manager and the General Receiver specialty team to ensure the financial institution is properly notified of their audit responsibilities.

TRUST FUNDS – LOW RISK

Review the clerk's Annual Trust Fund Report and perform the following:

- 1. Determine whether the Trust Fund Order Book includes the most recent Annual Report to the court. (Code of Virginia Section 17.1-125)
- 2. Determine whether the clerk filed an Annual Report with the court by the Oct 1st deadline. (Code of Virginia Section 8.01-600 (G))
- 3. If the court uses the BR-30 report, agree to 9xx accounts. If the court does not use the BR-30, reconcile the Annual Report balance to the FMS 511 balance.

4. Determine whether the Annual Report conforms to the Code of Virginia Section 8.01-600 (G) requirements.

NOTE: If the Court has contracted with a financial institution to act as their general receiver since the last audit, then document the new financial institution including contact name and address here along with the effective date and contact a court audit supervisor and the General Receiver specialty team to ensure the financial institution is properly notified of their audit responsibilities.

RECEIPT OF PAYMENT

DAILY COLLECTIONS – HIGH RISK

1. Select 15 Days from the D400-All Report and test as follows:
 - A. Agree the computed revenue amount per the Cash Reconciliation Worksheet to the deposit per the bank statement noting the deposit was intact and timely (FMS User's Guide, Chapter 7 pg. 7-10 requires the Cash Reconciliation Worksheet to be completed for audit purposes). (Code of Virginia **Section 17.1-271**)
 - B. Determine whether any differences between the original system total (all 920 collections), the JV amount, and the actual bank deposit are valid and supported by proper documentation and action.
 - C. Verify whether the Clerk and/or other assigned supervisory personnel signed the BR02 Daily Cover Sheet. (FMS User's Guide, Chapter 7)
2. For the last day of the audit period, agree the original system total 920 collections from the Cash Reconciliation Worksheet to the balance in 920 per the BR29 and the JV performed the next day to deposit the collections. Document the agreed amount. If there is a difference determine the validity and document the resolution as needed.
3. Judgmentally select one bank statement from the audit period and compare it to the corresponding daily financial reports (BR02 Cash Reconciliation Worksheet or the applicable section of the BR40.) Determine if deposits were made intact, timely and in sequence. (Investigate any discrepancies, consider expanding test work and discuss exceptions with the Clerk.)
4. Review the D-100, D-103 and/or applicable BR-29 reports for the entire audit period noting if activity existed in account #411 (over/short). Document and evaluate the court's procedures for accounting for cash overages and shortages. Based on the activity and any trends noted in the account, select a sample from D103 retrieval and test individual transactions for propriety. Document findings. Document the balance, discuss with the Team leader and, if necessary, give the clerk the proper adjustments to clear the account. (411 should be zero at audit end). Include the adjustment in the exit memo, if warranted.

DAILY COLLECTIONS – LOW RISK

SAMPLE SIZE: 2 bank statements and 2 BR02 reports

TESTWORK:

1. Scan bank statements and determine whether deposits are made on a daily basis.
2. Scan the D400–Cash Receipts Exceptions report and investigate recurring trends. Document results and determine the need to reassess risk at High and perform appropriate testwork.

3. Verify whether the clerk and/or other assigned supervisory personnel signed the BR02 Daily Cover Sheet. (FMS User's Guide, Chapter 7)
4. Review the D-100, D-103 and/or applicable BR-29 reports for the entire audit period noting if activity existed in account #411 (over/short). Document and evaluate the court's procedures for accounting for cash overages and shortages. Based on the activity and any trends noted in the account, select a sample from D103 retrieval and test individual transactions for propriety. Document findings. Document the balance, discuss with the Team leader and, if necessary, give the clerk the proper adjustments to clear the account. (411 should be zero at audit end). Include the adjustment in the exit memo.

MANUAL RECEIPTS

1. Evaluate the overall security and use of manual receipts to include:
 - A. Account for receipts used during the audit period and all unused receipts on hand.
 - B. Scan for incomplete receipts and consider including such receipts in sample below.
 - C. Ensure no receipts are missing from the unused portion of the receipt book as well as any new receipt books not yet in use by the court. If no receipts issued, document and determine reasonableness of how the court staff handled receipts during periods that the system was unavailable.
 - D. Document and determine adequacy of security over the unused manual receipts.
 - E. Determine if numerical continuity of used receipts during the audit period was maintained.
2. Select a sample of an appropriate number of manual receipts based on such considerations as the number of manual receipts issued by the court, the number of cash collection points, the number of cashiers, etc. Document the auditor's rationale for the sample size selected. Test the sample receipts as follows:
 - A. Trace to subsequent entry in FMS. Ensure the entry agrees to the manual receipt and is entered no later than the next business day.
 - B. Determine whether both manual receipt copies were retained.
 - C. Determine if manual receipt was appropriately documented with daily reports.

ACCOUNTS RECEIVABLE (Only for nonpayment of fines and costs)

ACCOUNTS RECEIVABLE – HIGH RISK

1. Test Updates and Modifications. Using the BU03- Update and Modification Sections, judgmentally select a sample of 5 updates and 5 modifications from throughout the audit period. (Test additional updates/modifications if exceptions are noted.) Auditor should focus on modifications, which change the due date, the social security number, the incarcerated status, or remove the collection agent or tax indicator. Test as follows:
 - A. Determine and document the reason for the update or modification.
 - B. Determine whether it was reasonable and proper, and timely.
 - C. Determine whether the need for the updates and/or modification indicate other problems with clerk procedures.
2. Test DMV Exceptions Report Determine whether the clerk is properly monitoring the DMV Exceptions Report. Review month-end DMV Exceptions Reports for the last four months of the audit period. (Expand sample as deemed necessary) Test as follows:

- A. Determine and document the reason the account/case is listed and if the clerk has taken any subsequent action to correct error conditions.
 - B. Determine and document how long each account/case has been on the report.
 - C. Determine and document the reasonableness and timeliness of the clerk's resolution.
3. Test Missed Payments. If the court does not have the optional TTP default feature then review several BU06 reports throughout the audit period, specifically comparing the BU06 from the beginning of the audit period to the end of the audit period. Determine whether the clerk is properly monitoring partial payments accounts. Select a sample of cases, depending on population and procedures. Test as follows:
- A. Determine how long the account/case has been listed on the report.
 - B. Determine whether the clerk has taken appropriate action.
4. Test unmatched cases. Review 3 monthly CR-32 reports from the clerk. (NOTE: The FMS Manual (Appendix M Section 2.60) requires the court to run the CR-32 at least once a month). Select a sample of 10 cases concentrating on cases other than those identified as master or sub-accounts. Test as follows:
- A. Document the reason that the CMS case does not have any corresponding information in FMS.
 - B. Determine the propriety.
5. Test Set-off Compliance. If available, use the Set Off Default Listing to test the defaults and determine the propriety of the default. (Code of Virginia Section 58.1-524A)
6. Determine method of collection. If Dept. of Taxation or commonwealth attorney in-house collection is used, no further test work will be done. If a private collection agent, perform private collection agent audit procedures (filename: Private Collection Agent Procedures.doc). NOTE: In-house collections procedures for commonwealth's attorneys are tested during state accounts.

ACCOUNTS RECEIVABLE – LOW RISK

- 1. Determine method of collection. If Dept. of Taxation or commonwealth attorney in-house collection is used, no further test work will be done. If a private collection agent, perform private collection agent audit procedures (filename: Private Collection Agent Procedures.doc). NOTE: In-house collections procedures for commonwealth's attorneys are tested during state accounts.
- 2. Determine if there is a balance in account 412 and whether it was allocated in a timely manner. Through discussion and review, determine if the clerk reverses any of the automated system JVs allocating commission. If so, determine if the methodology is reasonable.
- 3. Review the audit period's last three month-end reports of the following for questionable activity and investigate excessive amounts of cases. (During review consider any trends where the same accounts appear on all three month's reports. Investigate as deemed necessary.)
 - A. BU03 – Update and Modifications Sections
 - B. DMV Exception Report
 - C. BU06 – Missed Payment Section
 - D. Tax Set-off Default listing (if available)

If the results of the above review indicate questionable activity and/or excessive numbers of cases,

reassess risk at HIGH and test that particular section as shown in steps 4, 5, 6, or 7 below as applicable:

4. Test Updates and Modifications. Using the BU03 – Update and Modification Sections, select a sample of 5 changes, concentrating on due date changes, from the last three months of the audit period and determine propriety.
5. Test DMV Exceptions Report Determine whether the clerk is properly monitoring the DMV Exceptions Report by testing a sample of 5 cases from the last three months of the audit period that remain on the report for more than six months. Determine propriety.
6. BU06 Missed Payment Section. If the court does not have the optional TTP default feature, select a sample of cases that appear on the BU06 – Missed Payments section from throughout the last three months of the audit period. Using FMS, case papers, and the court's purge reports; determine the propriety of the Clerk's actions.
7. Test Set-off Compliance. Review and document Clerk's procedures for monitoring payments available from Taxation. Test defaults for propriety.

CRIMINAL – HIGH RISK

Judgmentally select 20 Unpaid cases using the **E201-Random Sample of Unpaid Criminal Cases** (select Paid cases from the E-200 Random Sample of Criminal Cases if population of unpaid is less than 20) **and** test each case as follows:

- A. Case disposition was properly entered and fines and costs were properly assessed and entered into FMS.
- B. If the charge was local and a Public Defender or Court Appointed Attorney was used, the locality was billed for the cost (**Section 19.2-163**) and the defendant was properly assessed for the attorney fees. See **Section 19.2-163.2** of the Code of Virginia for a listing of localities with Public Defenders.

IF THE ACCOUNT IS NOT PAID IN FULL

- C. A receivable account was set up promptly (15 days) after trial and all pertinent information was entered into FMS.
- D. Unpaid amounts were entered into the Judgment Docket in a timely (30 days) manner. (Code of Virginia Section 8.01-446)
- E. The due date was properly calculated. If the due date is other than the trial date, the defendant signed a promise to pay agreement or the judge ordered a deferred or partial payment agreement, which is evidenced in the court order.
- F. If a partial payment plan was set up, all applicable fields were properly completed in FMS (e.g. TTP Start, Term, Amount, and Incarcerated status).

NOTE: When the defendant's account is originally established in FMS, the defendant has 15 days to pay. However, the defendant only has 10 days once he/she misses a payment. The due date should be reset to the current date + 10 days. Reference: FMS User's Guide Ch. 7 Page 23.

CRIMINAL – LOW RISK

Judgmentally select 10 Unpaid cases using the **E201-Random Sample of Unpaid Criminal Cases** (select Paid cases from the E-200 Random Sample of Criminal Cases if population of unpaid is less than 10) **and** test each case as follows:

- A. Case disposition was properly entered and fines and costs were properly assessed and entered into FMS.
- B. If the charge was local and a Public Defender or Court Appointed Attorney was used, the locality was billed for the cost (**Section 19.2-163**). See Code of Virginia Section 19.2-163.2 for a listing of localities with Public Defenders.

IF THE ACCOUNT IS NOT PAID IN FULL

- C. A receivable account was set up promptly (15 days) after trial and all pertinent information was entered into FMS.
- D. Unpaid amounts were entered into the Judgment Docket in a timely (30 days) manner (Code of Virginia Section 8.01-446)
- E. The due date was properly calculated. If the due date is other than the trial date, the defendant signed a promise to pay agreement or the judge ordered a deferred or partial payment agreement, which is evidenced in the court order.
- F. If a partial payment plan was set up, all applicable fields were properly completed in FMS (e.g. TTP Start, Term, Amount, and Incarcerated status).

NOTE: When the defendant's account is originally established in FMS, the defendant has 15 days to pay. However, the defendant only has 10 days once he/she misses a payment. The due date should be reset to the current date + 10 days. Reference: FMS User's Guide Ch. 7 Page 23. Last updated 7/01.

DISBURSEMENTS

DISBURSEMENTS – HIGH RISK

1. Using the D-500 random sample of disbursements and the D-500B (restitution only disbursements), judgmentally select a sample of 10% of the population of checks issued (not to exceed 15 items in total) and test as follows:
 - A. The disbursement is coded to the proper account.
 - B. The disbursement is supported by proper documentation (case papers, transmittal) and the clerk followed appropriate procedures.
 - C. The disbursement was recorded in FMS timely.
2. Using the **C922-Summary of Deposits**,
 - A. Compare the court's disbursements (1st set of data) to the CARS deposits (2nd set of data). Explain any differences noted.
 - B. Review C922 for compliance with **Section 2.2-806B** of the Code of Virginia, giving consideration to:
 - Amounts exceeding \$5,000
 - Excessive delays between deposits with the state
 - Retrieval period
 Document findings.

DISBURSEMENTS – LOW RISK

1. Scan month end disbursement report for any unusual activity.
2. Using the **C922--Summary of Deposits**,
 - A. Compare the court's disbursements (1st set of data) to the CARS deposits (2nd set of data). Explain any differences noted.

B. Review C922 for compliance with **Section 2.2-806B** of the Code of Virginia, giving consideration to:

- Amounts exceeding \$5,000
 - Excessive delays between deposits with the state
 - Retrieval period
- Document findings.

LIABILITIES – HIGH RISK

SAMPLE SIZE: Determined based on individual circumstances. Document the auditor's rationale for selecting the sample size used.

1. Using the BR-29 for the audit period end date, trace all state and local balances (1XX, 2XX, 3XX) on hand to subsequent disbursements. (Code of VA Section 16.1-69.48 (B)). Document actual balances and disbursements below and explain any differences in total series balances compared to total amount disbursed.

Account Series	Series Balance	Disbursement#/Date	Amount Disbursed	Variance
1XX				
2XX				
3XX				
Totals				

2. Compare the BR008 Liabilities Index report for the audit period end date to the most recent BR008 identifying those accounts that remain on the current report. Using the accounts identified, select a sample from each 5xx series (excluding trust funds). If any 5XX accounts are invested in interest bearing accounts, determine whether the clerk is properly using the 9XX FMS series to sufficiently identify bank accounts. Specifically but not limited to,
 - A. Criminal Bonds – document status and determine whether the clerk is justified in holding funds. (Code of Virginia Section 19.2-143)
 - B. Civil Bonds – document status and determine whether the clerk is justified in holding funds.
 - C. Restitution Payables – determine whether the Clerk's policy and balances on hand are reasonable.
 - D. Escrow, Account Code 509 – determine propriety.
 - E. Refunds – determine whether the Clerk's policy and balances on hand are reasonable.
 - F. Condemnation Funds – document status and determine whether the clerk is justified in holding funds.
 - G. Chancery and Law Deposits – determine propriety.
 - H. Garnishments - determine whether the Clerk's policy and balances on hand are reasonable.
 - I. Collections for Others, Account Code 501 – determine propriety.
 - J. Fiduciary – determine propriety.
3. For Sheriff's fees, judgmentally select three months from throughout the audit period and determine if the fees are remitted within 10 days of month-end.
4. Compare the BU06 Individual Account Status Report for the audit period end date to the most recent month-end BU06 report. Document and investigate any liability items not already covered in step #2 above that remain on the most recent BU06. (i.e. credit balances, sum uncertain restitution, and accounts under review). Document and investigate unusual items.
5. Using the June 30th BR16 Property Unclaimed Over One Year Report and the corresponding

Unclaimed Property Report, select those accounts from the BR16, which were not reported to the Division of Unclaimed Property. Determine whether the Clerk is justified in holding these accounts and consider due diligence requirements as outlined in Code of Virginia **Section 55-210.12E**. (Code of Virginia Sections 55-210.9:1 and 55-210.12) NOTE: Failure to report unclaimed property in accordance with the Code may subject the Clerk to an interest penalty (**Section 55-210.26:1**).

6. Using the June 30th BR16 Property Unclaimed Over One Year Report, the BR08 and BU06 reports and the corresponding Unclaimed Property Report, determine that all appropriate restitution accounts have been properly escheated to the Criminal Injuries Compensation Fund (**Section 19.2-305.1 (E)**). Determine that Clerk is aware that CICF requires reports even when no funds are escheated.

LIABILITIES – LOW RISK

SAMPLE SIZE: Document the auditor's rationale for selecting the sample size used.

1. Using the BR-29 for the audit period end date, trace all state and local balances (1XX, 2XX, 3XX) on hand to subsequent disbursements. (Code of VA Section 16.1-69.48 (B)). Document actual balances and disbursements below and explain any differences in total series balances compared to total amount disbursed.

Account Series	Series Balance	Disbursement#/Date	Amount Disbursed	Variance
1XX				
2XX				
3XX				
Totals				

2. For Sheriff's fees, judgmentally select three months from throughout the audit period and determine if the fees are remitted within 10 days of month-end.
3. Review the BR008 report for the audit period end date for propriety (consider dates, excessive or unusual activity) and test as needed.
4. Review the BU06 Outstanding Liabilities report for the audit period end date for propriety (consider dates, excessive or unusual activity) and test as needed.
5. Using the June 30th BR16 Property Unclaimed Over One Year Report and the corresponding Unclaimed Property Report, select those accounts from the BR16, which were not reported to the Division of Unclaimed Property. Determine whether the Clerk is justified in holding these accounts and consider due diligence requirements as outlined in Code of Virginia **Section 55-210.12E**. NOTE: Failure to report unclaimed property in accordance with the Code may subject the Clerk to an interest penalty (**Section 55-210.26:1**).
6. Using the June 30th BR16 Property Unclaimed Over One Year Report and the BR08 and BU06 reports, determine that all appropriate restitution accounts have been properly escheated to the Criminal Injuries Compensation Fund (**Section 19.2-305.1 (E)**). Ensure that Clerk is aware that reports are required even when no funds are escheated per letter dated January 2, 2003 from CICF.

CLERK'S FEES

Auditor:

W/P Ref:

1. COPY FEES

Document the clerk's methodology for calculating the cost per copy (per the Virginia Freedom of Information Act – **Section 2.2-3700** et al.) Determine if the methodology is reasonable and that the clerk is reimbursing the locality based on the total number of copies x the calculated cost per copy each month. Contact the team leader/supervisor if the methodology or amount is not deemed to be reasonable.

B. (Section 17.1-275A8 and Section 2.2-3700 et al. Virginia Freedom of Information Act)

2. PAYROLL AND OFFICE EXPENSES

Document and evaluate the clerk's procedures for handling payroll and office expenses.

3. 811 ACCOUNT

Determine the reasonableness of any non-zero balance in the 811 account.

4. 399 Account

Determine the reasonableness of any non-zero balance in the 399 account.

5. Document the balance (if any) in account 999 and determine the propriety of the balance.

APPROVAL**JOURNAL VOUCHERS – HIGH RISK**

SAMPLE SIZE: 15 JVs Affecting Cash concentrating on Voids using first the **D603-Voided Receipts Listing** and if necessary the D602-Random Sample of JVs Affecting Cash and the **D600-Random Sample of JVs Not Affecting Cash**. (Consider the voids that may have already been tested in the Daily Collections module.)

1. Test each JV as follows:

- A. The JV was supported by proper documentation.
- B. The JV was coded to the proper account codes.
- C. A supervisory person other than the person who prepared the JV approved the voucher. *(Determine approval by examining the BR02 Daily Cover Sheet. The month end JV register may also be used.)*
- D. If the JV was performed for a manual void or over-ring, trace to the Cash Reconciliation Worksheet. Note if the void was re-rung.
- E. If the JV was performed for a manual void, all 3 copies of the receipt were maintained.

2. If applicable, test all vouchers on the **D203-JVs with “BK” Reason Codes** for propriety and reasonableness.**JOURNAL VOUCHERS – LOW RISK**

SAMPLE SIZE: 5 Voided Receipts

1. Scan a month end journal voucher register for any unusual activity.

2. Using the **D603-Voided Receipts Listing**, test each voided voucher:

- A. A supervisory person other than the person who prepared the JV approved the voucher. *(Determine approval by examining the BR02 Daily Cover Sheet. The month end JV register may also be used.)*
- B. Trace to the Cash Reconciliation Worksheet. Note if the void was re-rung.
- C. Determine whether all 3 copies of the receipt were maintained.

END OF WORK

Data Form

Prepare the Data form for the court and complete the billing information below. Ensure the file has been forwarded to the Court Audit Manager or Director for processing the report.

Billing (Only Complete in even-year audit cycles)

(Note: The information provided below should be where the bill is to be sent. It may not always be the court.)

Court FIPS Number:	
Court Name:	
Billing Contact:	
Billing Address 1:	
Billing Address 2:	
City:	
State:	
Zip:	
Contact's Phone Number:	

Evaluate Results

1. Perform a final analytical review by evaluating and documenting the overall effect of all exceptions noted throughout test work including impact on sample size.
2. Document your reassessment of your preliminary risk (should any module be reassessed to High/test work expanded). Ensure final risk assessment by module is documented on the IRA – Risk Module worksheet.
3. Prepare management points and/or exit memo as needed.

Exit Conference

Auditor:

Document date exit conference was held with client.

If an exit memo and/or management point was issued, insert here.

Conclusion

Conclude to the audit objectives.

Note 1: If you issue MPs then the conclusion must be adjusted to acknowledge those issues.

We have performed the procedures sufficient to achieve the audit objectives #1 – 13 as stated above for the _____ Court of the _____ of _____, and the results of these procedures are adequately documented in the accompanying working papers.

NYA

Auditor:

Develop points for next year's audit; include recommended budget hours for next year's audit.

1. Recommended Budget Hours:
- 2.

Review

Review working papers (sign and date below).

Team Leader:

Judicial Systems Audit Manager or Director:

APPENDIX C

CIRCUIT COURT REVENUES BY ACCOUNT

APPENDIX C

Account Code Name	2003	2004	2005
Unidentified Account Codes	\$ 10	\$ 3,144	\$ 19
Fire Supression Costs	-	-	73
Reserved	-	-	25
Open Air Preservation Fund	-	-	983,069
Deed Processing Fee	2,811,129	3,946,053	18,454,268
Wills & Administration	4,308,862	4,659,830	4,853,083
Deeds Of Conveyance	26,054,672	34,366,490	44,465,466
Deeds & Contracts	252,291,636	296,615,978	528,672,628
Writ Tax (Chancery Costs)	212,349	229,850	237,858
Writ Tax (Actions At Law)	479,059	432,908	424,162
Bank Interest	1,687	848	2,305
Marriage Licenses	1,308,246	1,287,895	1,287,192
State Police Concealed Weapon Fee	202,224	148,755	123,911
Technology Trust Fund	8,418,388	8,489,929	12,414,106
Drug Offender Assessment Fund (DOAF)	650,074	728,048	846,705
State Interest - Delinquent Fines and Costs	1,992,520	2,559,365	2,651,218
Fines & Forfeitures	3,654,310	3,819,503	4,027,692
Forfeited Property/Confiscated Money (Non Drug)	16,506	15,689	5,079
Process Fees	548,312	615,076	653,910
Costs - Commonwealth Cases	5,420,809	6,238,618	6,837,770
Child Restraint Device Penalty	20,393	2,669	5,129
District Court Collections	125,961,802	146,443,802	155,906,124
J & Dr Court Collections	4,833,657	6,186,338	6,342,755
Civil Processing Fee	215	205	197
Commonwealth's Attorney Fee	252,118	303,145	334,902
Court Appointed Attorney Fee	4,762,611	5,349,494	6,097,182
Failure To Appear	22,171	36,603	44,479
Guardian Ad Litem	4,017	25,848	32,465
Legal Aid Services	300,387	304,184	401,025
Weighing Fee	112	7	4
Liquidated Damages	1,825	261	14,520
Littering Highways	-	-	76
Safety & Health Fines	878	460	1,833
Alcohol Safety Action Program	88	220	500
Driver Clinic	108	(124)	91
Criminal Injuries Compensation Fund	952,847	1,291,330	1,448,688
Blood Test	12,263	12,073	11,080
Game Replacement	1,672	4,549	3,427
Bad Check Fees	13,987	14,407	13,147
Confiscated Money - Drug Related	13,582	1,189	2,736
ime To Pay Management Fee	68,404	47,647	30,633
Custody/Visitation Filing Fee	-	-	2,429
Dejf/Cvwf Criminal Witness Funds (Fixed Fees)	331,098	437,783	489,726

CIRCUIT COURT REVENUES BY ACCOUNT

APPENDIX C

Account Code Name	2003	2004	2005
Criminal Justice Academy Fee	60,018	64,250	70,212
Virginia State Library Fee	3,835,203	4,117,729	3,605,815
Fraudulent Student Loan Penalty	-	(1)	(2)
Indigent Assistance	98,867	100,699	100,102
Petrol Fund	-	115	511
No Longer Active	-	-	223
Toll Facility Revolving Fund	697	-	1,815
No Longer Active	-	301	-
Jury Costs	101,342	119,876	129,118
Civil Penalty: SIGNS	-	18	4
Fishing Licenses	72,091	57,329	48,143
Hunting Licenses	171,022	156,609	151,393
Trauma Center Fund	-	-	5,897
Temp Boat Reg	364	377	343
Failure to Pay Toll Fine	-	-	1,670
Domestic Violence Fund	-	-	30,310
Fines & Forfeitures	24,324,268	27,907,083	30,438,567
Local Prosecutor	37,251	31,934	22,837
Commonwealth Attorney Fee	241,156	262,904	289,054
Land Redemptions	1	87	177
Delinquent Land Tax	11	56	117
Sheriff's Fee	1,932,273	1,997,140	1,971,085
Delinquent Land Penalty	2	3,226	23
Delinquent Land Interest	-	479	-
Delinquent Land Costs	327	559	47
Local Jury Fees	22,895	18,248	7,780
Transfer Fees	321,665	355,929	446,370
County Grantee Tax	63,502,479	72,887,312	129,931,225
City Grantee Tax	16,513,257	21,150,362	37,414,379
County Wills & Admin	417,217	400,278	443,003
City Wills & Admin	300,362	366,747	287,793
Court Appointed Attorney	489,825	526,279	589,575
City Trial Fees	121	114	128
Law Library	299,134	302,343	300,609
Grantor Tax	24,211,724	32,060,065	41,513,761
Recordation Tax Estimate	10	-	-
Local 2 Transfer	5,397	5,646	6,171
Local 2 Grantor Tax	415,679	552,767	693,894
Recordation Tax	184,704	199,984	486,671
Transfer Fees	536	681	724
Local Grantor Tax 58-541	49,873	69,262	113,881
Court Reporter	4,370	3,464	3,480
Bail Fee	2	2	2

CIRCUIT COURT REVENUES BY ACCOUNT

APPENDIX C

Account Code Name	2003	2004	2005
Courthouse Maintenance Fee	158,588	156,264	162,248
High Constable Fees	3,391	1,310	661
Alcohol Safety Action Program	236	11,251	264
Local Liquidation Damages	4,541	232	1,064
Local Blood Test	29,001	62,625	83,802
Jail Admissions Fee	72,876	168,387	233,364
Detention Home Costs	1,397	1,639	377
Document Reproduction Cost	799,735	716,676	675,239
Miscellaneous (Local Costs)	652,613	486,613	411,165
Local Commonwealth Fees	116	45	2,159
Animal Control Loc1	2,904	2,012	3,693
Animal Control Loc2	50	90	91
Local Fines/Fees from District Court	7,576,904	8,760,284	8,857,915
Local Interest on Delinquent Fines and Costs	734,252	848,997	896,200
Local Training Academy	111	18,381	38,938
Courthouse Security Fee	85,713	144,067	181,772
Non-Consecutive Jail Time	43,915	34,837	15,248
Reserved	313,333	351,406	387,444
Reserved	46,471	33,652	22,065
Reserved	43,346	38,651	1,859
Reserved	224,710	239,776	269,015
Town Interest	46,557	48,995	52,426
Town Interest	18,456	21,613	17,714
Town Interest	16,847	22,129	19,261
Town Interest	11,693	14,455	12,341
Town Interest	3,419	3,211	4,774
Town Interest	2,035	2,100	3,335
Town Interest	5,658	5,318	3,900
Town Interest	9	69	69
Jail Admission Fee - Loc 2	107	451	600
Jail Admission Fee - Loc 3	-	-	-
Town Fines	3,502,750	4,580,406	4,804,907
Town Costs	45,182	40,626	51,925
Local District Court Collections	6,211,361	8,308,133	9,891,934
Courthouse Maintenance Fee - Town	1,309	1,173	1,213
Courthouse Security Fund - L	507	721	802
Town Fines	1,368,490	1,542,154	1,384,511
Town Costs	7,715	7,004	7,451
Local District Court Collections	519,076	663,553	707,049
Courthouse Maintenance Fee - Town	-	-	-
Courthouse Security Fund - L	67	70	126
Town Fines	345,349	434,571	494,691
Town Costs	5,549	6,730	7,835

CIRCUIT COURT REVENUES BY ACCOUNT

APPENDIX C

Account Code Name	2003	2004	2005
Local District Court Collections	172,010	209,200	211,544
Courthouse Maintenance Fee - Town	8	2	2
Town Fines	360,101	436,243	393,784
Town Fines	332,061	369,069	368,157
Town Costs	13,601	17,548	13,504
Local District Court Collections	124,115	121,330	136,182
Courthouse Maintenance Fee - Town	194	88	38
Town Fines	132,754	233,828	242,577
Town Costs	2,965	2,644	3,221
Local District Court Collections	20,910	28,144	36,479
Courthouse Maintenance Fee - Town	-	9	-
Valid - Not Used	(2)	2	-
Town Fines	121,580	351,945	346,149
Town Costs	3,533	1,720	3,109
Local District Court Collections	2,245	1,586	3,498
Courthouse Maintenance Fee - Town	484	247	106
Town Fines	131,252	160,360	190,439
Town Costs	578	2,149	2,111
Local District Court Collections	2	-	-
Courthouse Maintenance Fee - Town	-	-	6
Town Fine	4,248	9,367	11,479
Town Costs	19	(1)	-
Valid - Not Used	-	2	-
Recording Deeds And Contract	44,025,747	46,774,242	40,396,682
Wills And Adminstration	2,277,933	2,313,874	2,299,409
Clerk's Fee - Chancery	2,207,645	2,301,165	2,319,354
Clerk's Fee - Law	4,040,171	3,684,146	3,556,686
Clerk's Fee - Criminal	1,371,786	1,444,702	1,559,892
Qualifying Notaries	276,162	309,758	310,211
Judgment Docket Fee	682,866	666,962	661,652
Commissions State Revenue	12,165,640	14,442,369	21,090,945
Hunting And Fishing Licenses	24,445	34,095	(3,785)
Marriage Licenses Clerk Fee	645,768	641,767	644,215
Commissions (Local Deed Tax)	-	15	32
Commissions Local Tax Penal	118	575	12
Copies	3,175,318	3,452,612	3,704,547
Court Reporter Fee	76,858	66,898	75,973
Miscellaneous Fees	3,051,696	3,635,018	4,009,549
Ex-Officio Salary	116	190	137
Filing Financing Statements	490,391	455,606	361,375
Commissions-Local Record Tax	4,032,644	4,794,789	8,420,899
Commissions-Local Probate Tax	31,369	34,534	33,541
Compensation Local Share	1,241,328	1,668,110	2,123,703

CIRCUIT COURT REVENUES BY ACCOUNT

APPENDIX C

Account Code Name	2003	2004	2005
Land Assessment Appraisal	105	117	78
Commissions-Local Fines/Fee	342,824	470,631	573,282
Commissions-General Receive	9,708	7,896	6,767
Register Fictitious Name	320,122	350,339	365,396
Passports	452,191	658,439	568,035
Marriages Performed	29,568	37,483	49,246
Pawnbrokers License	182	94	63
Reserved - Bail Bondsman Lic	190	-	-
Reserved	342	283	336
Reserved	38,337	65	35
Reserved	8,005	35	-
Reserved	50,797	56,095	59,335
Reserved	185,579	152,322	144,230
Postage	9,351	6,372	11,995
Investment Income	239,074	39,268	343,657
Total Revenue	\$ 689,372,533	\$ 806,567,343	\$ 1,172,591,908

Reserve accounts are generally used for varying local or regional purposes/functions not applicable to all courts.

Some accounts no longer active may show activity which can be attributed to keying errors when court staff enter data into the Financial Management System. I.e. Account 025; 160; etc.

CIRCUIT COURT REVENUES BY COURT

APPENDIX C

Circuit Court Name	2003	2004	2005
Accomack	\$ 2,294,787	\$ 2,754,137	\$ 3,797,997
Albemarle	7,580,058	8,715,685	12,444,065
Alexandria	16,686,427	19,909,196	32,960,258
Alleghany	1,327,050	1,545,975	1,778,618
Amelia	787,112	952,014	1,303,246
Amherst	1,613,924	1,885,831	2,372,795
Appomattox	729,018	843,534	1,080,730
Arlington	29,475,562	31,552,223	50,042,173
Augusta	3,923,840	4,745,804	6,084,585
Bath	420,022	461,658	678,462
Bedford	4,675,704	5,163,374	7,187,381
Bland	925,202	909,051	1,408,473
Botetourt	2,830,153	3,203,492	3,692,876
Bristol	1,254,216	1,623,537	1,686,635
Brunswick	2,035,895	2,270,816	2,310,737
Buchanan	817,528	1,109,534	1,068,143
Buckingham	563,785	682,721	982,170
Buena Vista	318,556	360,927	468,681
Campbell	2,317,965	2,680,104	3,356,805
Caroline	3,001,701	3,514,988	5,077,635
Carroll	1,646,518	1,866,927	2,279,579
Charles City	363,197	400,610	572,934
Charlotte	297,683	742,181	921,295
Charlottesville	2,713,600	3,269,855	4,257,193
Chesapeake	15,575,273	21,865,836	31,765,912
Chesterfield	22,380,754	25,765,818	35,413,627
Clarke	1,454,195	1,561,365	2,502,369
Colonial Heights	1,650,123	1,873,172	1,877,348
Craig	205,950	225,418	301,759
Culpeper	3,657,028	4,803,677	8,402,114
Cumberland	422,218	550,117	756,499
Danville	2,462,171	2,436,327	3,648,755
Dickenson	782,147	755,574	674,355
Dinwiddie	1,795,228	2,256,118	2,678,975
Essex	1,187,980	1,387,442	1,899,798
Fairfax	140,842,959	159,278,541	237,557,774
Fauquier	8,117,957	9,498,044	14,555,105
Floyd	747,985	607,012	827,864
Fluvanna	1,845,808	2,137,995	2,972,028
Franklin	3,584,176	4,108,521	6,436,966
Frederick	6,111,678	7,540,175	12,947,101
Fredericksburg	2,931,799	3,021,566	4,750,563
Giles	1,055,811	1,300,549	1,578,870

CIRCUIT COURT REVENUES BY COURT

APPENDIX C

Circuit Court Name	2003	2004	2005
Gloucester	2,298,108	2,563,573	3,597,170
Goochland	2,224,814	2,795,546	3,601,766
Grayson	976,900	1,134,637	1,378,181
Greene	1,471,022	1,593,603	2,000,234
Greensville	4,589,176	5,097,957	4,597,488
Halifax	1,762,922	1,947,522	2,063,638
Hampton	7,357,517	8,948,521	12,742,524
Hanover	8,371,642	9,180,577	12,118,209
Henrico	24,738,009	27,016,672	36,140,351
Henry	2,286,957	2,484,246	2,812,266
Highland	252,145	181,370	273,292
Hopewell	1,103,487	1,100,412	1,462,639
Isle of Wight	2,469,342	3,122,113	4,490,356
King & Queen	725,638	714,989	965,677
King George	1,755,369	2,345,250	4,079,504
King William	1,005,412	1,104,868	1,927,805
Lancaster	1,144,576	1,271,954	1,943,436
Lee	759,098	864,408	1,039,192
Loudon	43,334,906	53,558,322	88,423,103
Louisa	2,218,161	3,083,469	4,676,370
Lunenburg	555,784	680,267	719,746
Lynchburg	4,173,372	4,617,340	5,260,527
Madison	1,661,985	1,606,468	2,149,497
Martinsville	1,110,313	1,167,628	1,321,036
Mathews	644,573	593,739	862,421
Mecklenburg	3,109,625	3,577,905	4,289,465
Middlesex	923,259	1,094,800	1,608,906
Montgomery	5,552,185	5,875,897	7,618,893
Nelson	1,403,052	1,710,710	2,456,808
New Kent	1,836,540	2,324,864	3,184,342
Newport News	11,486,919	13,089,627	17,453,637
Norfolk	14,500,964	16,611,664	23,226,408
Northampton	1,785,343	2,336,349	3,564,694
Northumberland	1,030,985	1,267,495	1,801,192
Nottoway	812,080	944,530	1,017,540
Orange	2,337,733	2,856,077	4,676,981
Page	1,269,540	1,616,210	2,146,557
Patrick	736,478	811,137	1,006,038
Petersburg	2,163,444	2,533,583	2,854,650
Pittsylvania	2,353,733	2,777,630	3,474,186
Portsmouth	4,920,646	6,324,290	9,078,219
Powhatan	1,806,746	2,085,743	3,034,390
Prince Edward	1,241,279	1,578,340	1,884,184

CIRCUIT COURT REVENUES BY COURT

APPENDIX C

Circuit Court Name	2003	2004	2005
Prince George	2,553,063	2,675,288	3,555,685
Prince William	48,836,671	59,867,961	102,720,884
Pulaski	2,169,965	2,476,003	2,968,701
Radford	901,819	979,950	1,034,571
Rappahannock	709,152	950,993	1,295,904
Richmond	15,162,652	16,373,653	22,407,638
Richmond, Manchester	1,539,863	1,262,784	1,429,874
Roanoke	13,426,770	14,421,515	17,010,766
Rockbridge	2,455,902	2,579,729	3,519,125
Rockingham	7,961,528	9,382,416	11,590,704
Russell	1,022,247	1,194,004	1,222,992
Salem	1,709,310	1,860,744	2,028,709
Scott	874,566	1,030,573	1,150,997
Shenandoah	3,388,326	3,936,428	5,828,119
Smyth	1,411,961	1,623,517	1,958,156
Southampton	2,644,839	2,853,021	3,276,766
Spotsylvania	10,807,501	14,359,341	22,977,322
Stafford	13,050,137	15,492,390	24,868,072
Staunton	1,313,625	1,697,754	2,220,742
Suffolk	5,818,583	7,364,204	11,141,394
Surry	367,328	445,967	575,764
Sussex	2,206,821	2,945,277	3,007,732
Tazewell	1,823,243	2,223,277	2,543,973
Virginia Beach	34,942,701	44,816,281	62,047,369
Warren	3,165,132	3,994,533	6,205,020
Washington	1,764,060	1,998,564	2,846,632
Waynesboro	1,233,362	1,589,902	2,096,859
Westmoreland	1,087,978	1,355,247	2,165,263
Williamsburg	7,928,887	9,074,558	12,549,368
Winchester	2,330,738	2,770,145	4,188,143
Wise/Norton	1,789,531	2,135,740	2,143,124
Wythe	3,022,734	3,637,059	4,561,448
York	6,279,021	6,868,778	9,069,325
Total	\$ 689,372,533	\$ 806,567,343	\$ 1,172,591,909

APPENDIX D

FUNDS HELD BY CIRCUIT COURTS BY ACCOUNT

APPENDIX D

Account Name	2003	2004	2005
Escheated Funds	\$ 25,687	\$ 42,071	\$ 164,976
General Unspecified Funds	608	(8,761)	(1,605)
Invalid Revenues	-	-	-
Private Collectins Receipts	164	1,559	218
Tax Set-Off (Tso) Collection	1,686	(5,639)	1,509
Tax Department Fees	14,663	9,460	18,885
Credit Card Fees	37,869	52,016	25,751
Reserved (In-house Collection Program)	5,146	4,049	6,806
Float Fund	-	100	672
Machine Recording Fee	825,962	881,603	1,015,278
Cash Over/Short	(1,526)	(844)	(120)
Collection Agency Fee	11,239	10,996	12,265
Unclaimed Restitution	15,091	9,193	11,579
Reserved	4,656	5,957	7,652
Bonding Costs	76,734	212,336	369,208
Reserved	70,575	57,379	102,007
Reserved	3,661	37,813	104,898
Reserved	1,886	1,877	320,541
Reserved	119,465	61,802	2,407
Reserved	8,927	24,835	3,837
Restitution Interest	55,906	90,581	73,464
Overpayment Transfer To 113/315	-	-	-
Felony Fee \$348	135	114	-
Felony Fee	(118)	-	(1,054)
Reduced To Misdemeanor	(200)	(709)	(34)
Fixed Fee - Felony Reduced To Misdemeanor Revocation	(187)	(70)	(46)
Traffic Infraction Fee - \$49	124	(2)	-
Misdemeanor Fee	-	-	59
Fixed Fee - District Misdemeanor Drug	-	(11)	2
Valid - Not Name	-	49	49
Fixed Misdemeanor Fee - \$70	(20)	(0)	44
Fixed Misdemeanor Drug Fee	-	(0)	-
Fixed Fee - Circuit Misdemeanor	-	(67)	(134)
Fixed Fee - Circuit Misdemeanor	33	-	-
Collections For Others	234,694	201,330	253,888
Criminal Bonds And Traffic	1,811,248	2,155,586	2,291,077
Civil Bonds	4,620,288	4,527,635	4,859,763
Blank	-	-	-
Escrow/Collections For Other	4,593,284	4,000,573	4,135,401
Record Equip. Cost	-	-	-
Court Funds/Specified Funds	67,762,646	67,068,315	68,018,739
Refunds (Pass-Through)	67,240	28,367	19,733
Condemnation Funds	31,953,901	33,059,534	30,932,382
Fiduciaries	948,543	151,938	378,334
Blank	-	-	-
Restitutions	814,182	930,514	1,027,817
Chancery Deposit	5,041,091	13,305,023	15,536,173
Law Deposit	1,304,301	638,569	1,275,322
Garnishments	179,777	267,076	268,693
Total	\$ 120,609,360	\$ 127,822,147	\$ 131,236,435

Circuit Court	2003	2004	2005
Accomack	\$ 410,626	\$ 346,415	\$ 466,906
Albemarle	1,450,278	1,079,656	1,118,239
Alexandria	436,214	305,871	193,307
Alleghany	23,838	22,889	17,403
Amelia	517,748	404,948	391,955
Amherst	526,755	458,331	528,864
Appomattox	169,023	239,631	445,916
Arlington	389,098	292,548	441,499
Augusta	893,951	891,034	944,605
Bath	7,319	16,148	13,042
Bedford	433,038	409,107	568,000
Bland	327,021	89,208	198,715
Botetourt	111,949	185,873	218,785
Bristol	113,725	101,899	92,169
Brunswick	527,460	494,425	626,933
Buchanan	1,220,188	1,247,759	2,933,900
Buckingham	562,404	242,173	290,978
Buena Vista	319,479	332,528	366,325
Campbell	340,553	364,965	382,048
Caroline	40,098	37,587	51,785
Carroll	1,874,950	1,537,377	1,513,995
Charles City	197,160	187,644	274,773
Charlotte	658,608	635,206	423,938
Charlottesville	48,297	86,241	137,259
Chesapeake	2,838,574	2,914,070	3,391,651
Chesterfield	1,691,764	1,863,781	1,879,247
Clarke	89,210	52,322	155,303
Clifton Forge	-	-	-
Colonial Heights	126,559	390,590	51,185
Craig	13,233	3,416	93,507
Culpeper	1,092,831	956,734	993,163
Cumberland	36,639	49,023	47,286
Danville	1,094,810	187,084	473,612
Dickenson	10,481	84,720	10,460
Dinwiddie	104,588	176,673	198,584
Essex	4,148	137,779	151,915
Fairfax	19,003,263	19,493,911	12,744,551
Fauquier	187,102	285,704	213,195
Floyd	163,164	253,728	102,683
Fluvanna	419,837	505,197	574,689
Franklin	84,758	134,934	141,582
Frederick	557,325	369,291	747,439
Fredericksburg	917,686	1,080,640	1,125,099

Circuit Court	2003	2004	2005
Giles	584,199	577,693	625,581
Gloucester	872,012	1,188,429	1,408,683
Goochland	143,971	173,692	205,068
Grayson	375,179	406,701	223,896
Greene	101,983	291,878	345,368
Greensville	837,351	1,190,459	1,194,010
Halifax	1,542,430	1,681,267	1,732,767
Hampton	4,097,689	4,145,066	4,087,891
Hanover	1,670,964	2,141,875	2,558,891
Henrico	2,968,073	2,841,143	3,097,864
Henry	104,015	49,373	67,738
Highland	174,693	181,415	186,620
Hopewell	905,443	769,867	805,602
Isle of Wight	639,413	638,531	663,891
King & Queen	205,923	233,264	185,265
King George	52,961	75,566	428,236
King William	1,232,587	1,342,924	1,615,376
Lancaster	1,718	161,716	178,237
Lee	70,869	484,324	144,268
Loudon	2,464,330	2,815,507	2,009,269
Louisa	389,304	275,584	388,269
Lunenburg	477,566	403,446	312,684
Lynchburg	138,269	16,120	66,048
Madison	136,554	140,650	283,535
Martinsville	225,370	108,535	92,230
Mathews	99,407	114,510	85,946
Mecklenburg	920,337	952,403	725,573
Middlesex	154,158	102,129	77,405
Montgomery	128,839	204,630	1,002,438
Nelson	362,395	222,940	359,700
New Kent	200,117	210,718	765,180
Newport News	7,236,256	7,299,409	6,660,771
Norfolk	2,052,325	4,754,570	4,926,265
Northampton	179,517	121,788	155,257
Northumberland	1,533	190,255	167,715
Nottoway	446,462	224,330	525,875
Orange	377,484	610,715	1,538,345
Page	267,222	174,383	443,504
Patrick	203,440	189,695	80,113
Petersburg	1,592,226	1,354,406	1,418,650
Pittsylvania	1,151,405	1,156,021	1,398,036
Portsmouth	2,892,093	3,013,973	2,717,271
Powhatan	214,956	268,219	346,633
Prince Edward	300,596	348,888	382,627

FUNDS HELD BY CIRCUIT COURTS BY COURT

APPENDIX D

Circuit Court	2003	2004	2005
Prince George	557,252	518,958	533,842
Prince William	5,119,949	7,345,412	7,763,020
Pulaski	34,187	148,929	138,216
Radford	85,537	132,520	355,647
Rappahannock	234,683	141,119	224,759
Richmond	14,993,060	14,713,278	15,126,087
Richmond, Manchester	73,506	30,737	11,964
Roanoke	3,664,812	3,540,665	3,379,084
Rockbridge	229,293	150,857	188,314
Rockingham	1,234,121	1,062,901	1,162,987
Russell	31,778	45,401	31,757
Salem	97,880	364,120	405,910
Scott	250,777	477,100	516,251
Shenandoah	505,530	573,547	633,869
Smyth	550,984	624,321	510,567
Southampton	341,817	432,991	503,610
Spotsylvania	684,776	519,775	421,441
Stafford	319,101	471,201	1,467,197
Staunton	232,703	362,303	300,098
Suffolk	1,217,680	691,788	1,149,776
Surry	106,310	52,931	47,798
Sussex	714,274	203,325	229,377
Tazewell	469,718	269,605	275,141
Virginia Beach	5,152,772	6,291,908	6,746,903
Warren	778,230	866,819	956,473
Washington	425,444	176,260	317,359
Waynesboro	263,055	211,333	219,105
Westmoreland	23,561	555,241	495,519
Williamsburg	1,533,848	1,585,402	1,635,623
Winchester	146,034	148,685	373,149
Wise/Norton	206,375	101,283	135,748
Wythe	418,200	411,549	859,500
York	682,828	1,802,169	1,699,282
Total	\$ 120,609,460	\$ 127,822,502	\$ 131,236,452